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Chief, Fiscal Division

25 March 1955

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██████████, Management Staff

General - Processing of Vouchers, Schedules and
Contracts for CIA and MSC.

RE : Comptroller's Instruction No. 5 dated 25 February 1955

1. During the past four weeks the operation of the new processing procedures as set up in the Comptroller's Instruction No. 5 has been followed very closely and found sound with the exception of one phase, namely, the assignment of voucher numbers at time of scheduling. This step has caused confusion, loss of man hours and delay in processing vouchers.

2. The advantages established for having schedule and voucher numbers run in parallel sequence are fully appreciated. However, actual operation has proven that the advantages set forth are overshadowed by the disadvantages. These disadvantages are real and not the result of lack of employee cooperation. The following is a summary of the principal points of trouble.

a. Reclains. The necessary cross-reference between the claim documents and original documents is time consuming, cumbersome and subject to error by omission due to the delay in voucher number assignment. If the voucher number is available to the Claims Branch clerk at the time of voucher examination, cross-reference of documents is virtually an automatic action with a minimum chance of error.

b. Clearances, Partial Payments, Open Market Purchases AND unnumbered contracts. The cross-reference and tie-in factors noted under paragraph 2a apply equally to vouchers processed under the title of this paragraph.

c. Gasoline Bills. The processing of these vouchers has certain complications. It is essential to establish a tie-in between a particular invoice and an item of a particular miscellaneous obligation. A scheduling clerk does not have sufficient background or the time to study out where to place the voucher number on supporting papers and what number. To assure accuracy she needs guidance. To furnish this guidance it has been necessary for the Claims Branch clerk to insert the invoice number at the spot the voucher number is to be placed. Had the voucher number been available at the time

of processing the number could have been inserted by the Claims clerk in less time it took to write in the invoice numbers.

Likewise, the present system does not permit the placing of the voucher number on the Tax Exemption Issuance Record at the time of processing. It must be secured at a later date when available. Before it was a simultaneous step in processing procedure.

d. GSA Bills. These bills slow down scheduling due to the large number of attachments in each instance. One invoice had 110 Work Orders attached. A voucher number had to be entered on each work order relating to the voucher. There is full realization that entering a voucher number takes time no matter where it is done. However, the problem is to have the task executed at a point where it can be done with the least loss of time (manpower) and the greatest assurance of accuracy. This is not at the scheduling desk.

e. Telephone Bills. The processing of these bills takes on some of the characteristics previously described plus another common factor experienced with miscellaneous obligations - namely - holding up final processing of a voucher until a miscellaneous obligation record sheet (Form 30-9) is returned by the scheduling desk where it had gone to have voucher number assigned to a prior voucher.

Example: A "service" bill from the Chesapeake & Potomac Telephone Company (amounting to \$31,829.28) and a "Toll Bill" (amounting to \$4,958.75) were held up pending the return from the scheduling desk of miscellaneous obligation record, No. 171-55 where it had been forwarded attached to a previous voucher. Had the voucher numbers been pre-assigned it would have been unnecessary to send the miscellaneous obligation form forward for voucher number assignment and the previous mentioned vouchers, totaling \$36,788.43, could have been sent through immediately for payment.

f. Purchase and Letter Orders. These are delayed one or two days before being returned to the file due to the necessity of forwarding to the scheduling desk for assignment of a voucher number. This delay, in many cases, slows down the processing of other vouchers that tie-in to the delayed purchase or letter order. Each failure to locate a missing document means lost manpower because it necessitates additional search or frequent rechecks to ascertain if the document is returned.

g. Posting to Kardex Control File. The second posting to the Kardex Control File is perceptibly delayed due to the fact that the posting cannot be made from the face of the schedule. To get sufficient identification of the open item to be posted it is necessary to locate the vouchers in question

for the tie-in factor needed. Previously the voucher number had been preassigned and posted to the control file prior to forwarding the voucher to the Claims Branch for processing. Having the voucher number already on the control card simplified the second posting. The face of the schedule had sufficient identification data. At present there is a back log in this posting.

3. The new voucher processing procedure has had no adverse effect on the Travel Branch.

4. The Accounting Branch have difficulty in only one instance - Telephone Bills. The miscellaneous obligation record (No. 171-55) is not always available when needed to post date of payment and bring forward balances.

5. In view of the factors listed above, it is recommended that steps be taken to have the procedure set up in Comptroller's Instruction No. 5, dated 25 February 1955, modified to permit the numbering of vouchers prior to forwarding to the Claims Branch for administrative examination and approval.



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